



PO Tool 3 – PO Accounting Entries Page

V.1.5.

02/28/2013

Use the **PO Accounting Entries** page to view:

PO (encumbrance) amounts *versus* Voucher (encumbrance reversal) amounts

START:

Navigate to the Activity Summary page:
Purchasing > Purchase Orders >
Review PO Information > PO
Accounting Entries

Enter the desired search
criteria into the **Selection
Criteria page** (see
screenshot below for
example) and click the **OK**
button:



Note: Use the ***Ledger Group** of
'CC_APPROP' - this pulls
information from your agency's
appropriated budget which is
stored in the Commitment
Control module in SMART

Selection Criteria

*Business Unit: 17300
From PO ID: 0000002436 To PO ID: 0000002436
PO Status: ☐
Fiscal Year From/To: ☐ ☐ Max Rows: 300
*Accounting Line View Option: View Both *Ledger Group: CC_APPROP

ChartFields												Custom
	GL Unit	Dept	Fund	Bud Unit	Program	Account	PC Bus Unit	Project	Activity	Source Type	Svc Loc	Agy Use
1	17300											

OK Cancel Refresh

The **PO Acctg Ln Lookup page**
opens. There are two tabs on
this page. The **Details tab** and
the **ChartFields tab**:



Note: Use your bottom
(horizontal) scrollbar to
roll to the right to view
ALL fields on each of
the tab pages.



Notice that the PO Accounting Entries
page tracks encumbrances and
reversals at a **Distribution Line level**.

This screenshot shows the **left side of the Details tab** page:

PO Status:

From Fiscal Year:

To Fiscal Year:

Accounting Line View Option: View Both

CommitmentControl Ledger Group:CC_APPROP

Accounting Entries

Details ChartFields

Purchase Order	Status	Vendor ID	Change Order	Trans Type	Unpost Seq	Line	Sched	Dist	Entry Event	GL Unit	Dept	Fund	Bud Unit	Program
0000002436	C	0000012779		3 PO_POENC	0	1	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 PO_POENC	0	1	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 PO_POENC	0	1	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 PO_POENC	0	2	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 PO_POENC	0	2	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 REVERSAL	0	1	1	1		17300	173	6148	4200	

(Right side of the Details tab page is on Page 2 of this document)

This screenshot shows the **right side of the Details tab** page:

Customize Find View All First 1-6 of 6 Last														
Type	Category	Subcategory	Svc Loc	Aqy Use	ChartField 2	Fund Affil	Affiliate	Monetary Amount	Base Currency	Closed Value	Budget Period	Fiscal Year	Journal ID	Reference Reversal ID
								-9426	USD	N	2011	2012	0001055450	
								9426	USD	N	2011	2011	0001055450	
								9426	USD	Y	2011	2012	0001055450	
								0	USD	Y	2011	2012	0001055450	
								0	USD	Y	2011	2011	0001055450	
								-9426	USD	N	2011	2011	0001809157	00020086

- The **Journal ID** number is the Budget Journal ID number [sourced from the Commitment Control (Budget) module]
- The **Reference Reversal ID** number is the Voucher ID number for that Reversal [sourced from Accounts Payable > Vouchers]

This screenshot shows the **left side of the ChartFields tab** page:

PO Status:

From Fiscal Year:

To Fiscal Year:

Accounting Line View Option: View Both

CommitmentControl Ledger Group:CC_APPROP

Accounting Entries

Customize | Find | View All | First 1-6 of 6 Last

Details

ChartFields

EE

Purchase Order	Status	Vendor ID	Change Order	Trans Type	Unpost Seq	Line	Sched	Dist	Entry Event	GL Unit	Dept	Fund	Bud Unit	Program
0000002436	C	0000012779		3 PO_POENC	0	1	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 PO_POENC	0	1	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 PO_POENC	0	1	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 PO_POENC	0	2	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 PO_POENC	0	2	1	1		17300	173	6148	4200	
0000002436	C	0000012779		3 REVERSAL	0	1	1	1		17300	173	6148	4200	

This screenshot shows the **right side of the ChartFields tab** page:

View Both CommitmentControl Ledger Group:CC_APPROP														
Customize Find View All First 1-6 of 6 Last														
Voucher ID	Change Order	Trans Type	Unpost Seq	Line	Sched	Dist	Entry Event	GL Unit	Dept	Fund	Bud Unit	Program	Account	Accounting Period
12779		3 PO_POENC	0	1	1	1		17300	173	6148	4200		50	3
12779		3 PO_POENC	0	1	1	1		17300	173	6148	4200		50	7
12779		3 PO_POENC	0	1	1	1		17300	173	6148	4200		50	3
12779		3 PO_POENC	0	2	1	1		17300	173	6148	4200		50	3
12779		3 PO_POENC	0	2	1	1		17300	173	6148	4200		50	7
12779		3 REVERSAL	0	1	1	1		17300	173	6148	4200		50	12

When a Voucher Line is created against a PO Line the PO encumbrance is liquidated (released).
Note: Only the amount encumbered by a PO Distribution Line will be released when the PO Distribution Line is pulled into a voucher that shares the **SAME** 'Fund' and 'Budget Unit' ChartField combination.

- When you create a Voucher line against a PO Line, SMART locks down the distribution (Chartfields / Funding information) so that it can **NOT** be changed on the PO.

(Refer to Page 3 of this document for examples)



Foundation Information – PO Encumbrances

A PO encumbrance consists of several factors: The dollar amount, the 'Fund' ChartField value, and the 'Budget Unit' ChartField value. All these factors must be taken in to consideration when working with encumbrances (PO's) and encumbrance releases (Vouchers = Reversals) in SMART.

Only the **encumbered amount** on the PO Distribution Line will be released when the PO Distribution Line is pulled in to a Voucher Line that shares the **SAME** 'Fund' and 'Budget Unit' combination.



EXAMPLE 1

Purchase Order – PO Line 1:

PO Line 1 Amount: \$100.00 (Encumbrance). PO has 2 Distribution lines:

Distribution Line 1 = \$25.00: Fund 6148 / Budget Unit 4200

Distribution Line 2 = \$75.00: Fund 1000 / Budget Unit 3210

Voucher - Line 1 = \$100.00

Voucher Processor pulls PO Line 1 into Voucher Line 1:

Voucher Distribution Line 1 Amount = \$25.00: Fund 6148 / Budget Unit 4200 (Reversal)

Voucher Distribution Line 2 Amount = \$75.00: Voucher Processor manually edits to: Fund 1200 / Budget Unit 1430

Result:

Purchase Order Line 1, Distribution Line 1 = \$25.00 Release of monies: Fund 6148 / Budget Unit 4200

The PO Accounting Entries page shows a Reversal amount of \$25.00 from Voucher Line 1, Distribution Line 1

Purchase Order Line 1, Distribution Line 2 = \$0.00 Release of monies for Fund 1000 / Budget Unit 3210.

Therefore the reversal amount from Voucher Line 1, Distribution Line 2 = \$0.00 (because the Voucher Processor changed the funding information for the Fund / Budget Unit when creating Voucher Line 1, Distribution Line 2)

The PO Accounting Entries page shows:

PO Line 1, Distribution Line 1 = PO_POENC = 25.00 for Fund 6148 / Budget Unit 4200

Voucher Line 1, Distribution Line 1 = REVERSAL = -25.00 for Fund 6148 / Budget Unit 4200

PO Line 1, Distribution Line 2 = PO_ENC = 75.00 for Fund 1000 / Budget Unit 3210

Voucher Line 1, Distribution Line 2 = REVERSAL = 0 for Fund 1200 / Budget Unit 1430

Budget Activity of \$75.00 occurred against unencumbered monies for Fund 1200 / Budget Unit 1430. Budget Activity against unencumbered monies does **NOT** show on the PO Accounting Entries page. To view budget activity against unencumbered monies, use the Budget Details Overview page in the Commitment Control module.



EXAMPLE 2

Purchase Order – PO Line 1:

PO Line Amount: \$100.00

Fund: 6148

Budget Unit: 4200

Invoice from Vendor:

Invoice Amount: \$120.00

- The Voucher is created and is associated with PO Line 1. The Voucher Processor manually increases the Voucher dollar amount on the Voucher Line from the encumbrance amount of \$100.00 to \$120.00 (to equal the vendor invoice dollar amount).
- The Voucher does NOT experience a 'Budget Exception' as long as there are available funds (additional unencumbered funds for the extra \$20.00) available in the agency's budget for the Chartfield combination of 'Fund' 6148 and 'Budget Unit' 4200
- The PO Accounting Entries page displays only a \$100.00 Reversal because the PO Line encumbered only \$100.00
- SMART draws the additional \$20.00 funding from unencumbered monies in the agency's budget (using the unencumbered funds allocated to the Chartfield combination of 'Fund' 6148 and 'Budget Unit' 4200)